

**THE VOLUNTEER CENTRE - THE CENTRE**  
**FOR VOLUNTEERING**  
**COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2000**



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COMPANIES HOUSE 23/06/00

**FRENCH DUNCAN**  
Chartered Accountants  
375 West George Street  
Glasgow  
G2 4LH

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**  
**COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**  
**REPORT AND FINANCIAL STATEMENTS 2000**

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**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**  
**COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

**OFFICERS AND PROFESSIONAL ADVISERS**

**Directors**

J S Brown  
A C Macdonald  
M Watson  
J B Findlay  
R J Carr  
L Brogan

**Secretary**

J M Clarke

**Bankers**

Bank of Scotland  
Park Circus Place  
Glasgow  
G3 6AN

**Solicitors**

Grant Dewar  
48 West Regent Street  
Glasgow  
G2 2QT

**Auditors**

French Duncan  
Chartered Accountants  
375 West George Street  
Glasgow  
G2 4LH

## **THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**

### **COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

#### **DIRECTORS' REPORT**

The directors present their annual report and the audited financial statements for the year ended 31st March 2000.

#### **ACTIVITIES**

The Volunteer Centre aims to improve the quality of life for the people of Glasgow by offering opportunities to use and enhance their skills in volunteering, training and personal development.

The Volunteer Centre is recognised as a charity by the Inland Revenue and is a company limited by guarantee.

The organisation is governed by a Board of Directors who work with the staff and volunteers of the centre to achieve the following objectives.

- to provide individuals interested in volunteering with the information, training and support they need to enable them to play an active role in volunteering.
- to work with other organisations to develop new opportunities for volunteering.
- to provide training and learning opportunities to enable people to develop their skills and talents.
- to work in neighbourhoods to develop informal care and support services with vulnerable families and individuals.
- to support individuals, groups and organisations wishing to make a positive contribution to community action and social inclusion.
- to work in partnership with charitable trusts, local authorities and other organisations to deliver community care services.

#### **REVIEW OF BUSINESS AND FUTURE PROSPECTS**

Each of the projects is funded on a discrete basis, with the objective being neither surplus nor deficit. The administration is similarly funded by an agreed allocation of costs to each Project, supplemented by specific grants received for that purpose. The company will, for its projects, therefore, never report a profit, and any surpluses on a year to year basis are regarded as Deferred Income, to be carried forward against expenditure of the next year, or for repayment to the Funder. Losses will only be reported in the company if expenditure exceeds agreed funding for any Project. For the current year, there has been a loss of £2,191 (1999 - £117) on one specific Project.

## THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING

### COMMUNITY ACTION AND EMPLOYMENT INITIATIVES

#### DIRECTORS' REPORT (Continued)

#### RESERVES

The directors of the charity have a reserves policy aimed at maintaining the ability of the charity to deliver its charitable objectives.

To achieve this a general reserve has been set up to ensure that the charity has sufficient resources to enable it to meet its obligations. This is funded from the excess of unrestricted income over expenditure to the extent of 90% of this available fund. This has resulted in a transfer from income and expenditure to the general reserve of £5,063.

#### FUNDS

In the statement of financial affairs the resources available to the charity and how they have been utilised are analysed between two fund types:

- a) **Restricted funds** which represent resources made available to the charity in such a manner that the directors must ensure that they are utilised in a specific way.

These can be restricted income funds, where resources must be utilised to carry out specific tasks, or restricted capital funds where the resources must be used to obtain specific property to enable the charity to carry out its objectives.

- b) **Unrestricted funds** are resources made available to the charity in order to further the objects of the charity.

The statement highlights the funds received by the charity which it is free to use and those which it must use for specific purposes to carry out the charitable objectives.

The Volunteer Centre was responsible for the operation of eighteen projects during the year and funding has been reduced by many organisations from whom grants were drawn historically, mainly due to constraints on public expenditure. Budgetary savings have been made, and will continue to be made to ensure that expenditure remains within these grant constraints. Three projects closed during the year – Drumchapel Parents Home Visiting Service (June 1999) Community Link Project (December 1999) and Employment Zone (March 2000), but funding has been secured for all other projects for the financial year 2000/2001. The Volunteer Centre is pleased to herald the start of four new initiatives: Greater Pollok Youth in Action, Millennium Volunteers, The Princess Royal Trust South West Glasgow Carers Centre and the Springburn Volunteering and Befriending Project (starting July 2000) and looks forward to continuing in its role of directing and supporting volunteering, community action and employment projects in the coming year.

## **THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**

### **COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

#### **DIRECTORS' REPORT (Continued)**

The Volunteer Centre continues to play an active role in community action and social inclusion, promoting volunteering, befriending and home visiting schemes in neighbourhoods and developing community care support services. The Centre also provides vocational training, work experience and learning opportunities for people with disabilities.

The work of the Volunteer Centre depends on vital funding from many organisations, particularly, the Scottish Executive, Glasgow City Council, European Social Fund, Glasgow Development Agency, South Lanarkshire Council, Pollok Social Inclusion Partnership, Drumchapel Social Inclusion Partnership, the Princess Royal Trust for Carers and Esmee Fairbairn Charitable Trust.

#### **DIRECTORS**

The directors who served during the year were:-

J S Brown

A C Macdonald

J B Findlay

M Watson

D T D McLean (resigned 7 January 2000)

D Mackay (resigned 26 February 2000)

R J Carr

L Brogan was appointed as a director on 20 May 2000

#### **INVOLVEMENT OF EMPLOYEES**

The company's policy is to continue to develop its communications with all employees, to inform them on matters of concern to them as employees, to promote awareness of the financial and economic factors affecting the performance of the company and, subject to practical and commercial considerations, to consult them in the decisions that affect their current jobs or future prospects. The company is also committed to a policy of recruitment and promotion on the basis of aptitude and abilities irrespective of colour, ethnic or natural origin, nationality or marital status.

## THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING

### COMMUNITY ACTION AND EMPLOYMENT INITIATIVES

#### DIRECTORS' REPORT (Continued)

##### EMPLOYMENT OF DISABLED PERSONS

The company does not discriminate against the employment of disabled persons or those who become disabled during the course of their employment. The company's training schemes are adapted wherever possible to accommodate disabled persons.

##### DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficit for the year then ended.

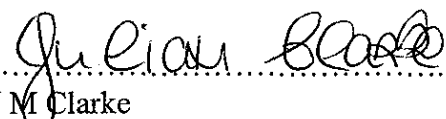
In preparing those financial statements, the directors are required to select suitable accounting policies as described on pages 8 and 9, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The directors must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985, the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 and the Charity Accounts (Scotland) Regulations 1992. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

##### AUDITORS

A resolution to re-appoint French Duncan as auditors for the ensuing year will be proposed at the Annual General Meeting in accordance with Section 385 of the Companies Act 1985.

Approved by the Board of Directors on 6 June 2000  
and signed on behalf of the Board

 Secretary  
J M Clarke

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING****COMMUNITY ACTION AND EMPLOYMENT INITIATIVES****AUDITORS' REPORT TO THE MEMBERS OF  
THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING  
COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

We have audited the financial statements on pages 6 to 15 which have been prepared under the accounting policies set out on pages 9 and 10.

**Respective responsibilities of directors and auditors**

As described on page 5 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**Basis of opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

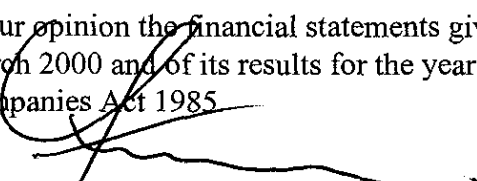
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Going concern**

In forming our opinion, we have considered the adequacy of the disclosures made in note 1 to the accounts concerning the uncertainty as to the continuation of support from the company's funders and potential repayment of surplus funds or funding of cumulative deficits in the event of the cessation of individual projects run by the company. In view of the significance of this uncertainty we consider that it should be drawn to your attention but our opinion is not qualified in this respect.

**Opinion**

In our opinion the financial statements give a true and fair view of the state of the company's affairs at 31st March 2000 and of its results for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



**French Duncan**  
Chartered Accountants and  
Registered Auditor

6 June 2000



# THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING

## COMMUNITY ACTION AND EMPLOYMENT INITIATIVES

### INCOME AND EXPENDITURE ACCOUNT INCORPORATING STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31ST MARCH 2000

	Notes	Unrestricted £	Restricted £	Total 2000 £	1999 £
<b>Income resources</b>					
Grant income		-	970,583	970,583	1,026,512
Interest receivable		7,545	-	7,545	9,788
Other income	3	7,215	118,034	125,249	43,037
<b>Total incoming resources</b>		<u>14,760</u>	<u>1,088,617</u>	<u>1,103,377</u>	<u>1,079,337</u>
<b>Resources expended</b>					
Direct charitable expenditure:					
Salaries	2	1,659	673,833	675,492	725,920
Volunteer expenses		1,530	75,403	76,933	76,235
Staff travel		6	15,631	15,637	22,830
Training allowances		196	13,849	14,045	-
Management and administration of the Centre	3	3,913	282,090	286,003	234,945
<b>Total resources expended</b>		<u>7,304</u>	<u>1,060,806</u>	<u>1,068,110</u>	<u>1,059,930</u>
<b>Net incoming resources for the year</b>		7,456	27,811	35,267	19,407
<b>Other recognised gains</b>					
Released to deferred income	7	(1,831)	(30,002)	(31,833)	(19,524)
<b>Net movement in funds</b>		5,625	(2,191)	3,434	(117)
Balance brought forward		-	1,947	1,947	(2,573)
Transfer from reserves re previous year deficit		(1,830)	(117)	(1,947)	743
Transfer between funds		1,830	(1,830)	-	-
		<u>5,625</u>	<u>(2,191)</u>	<u>3,434</u>	<u>(1,947)</u>

There are no recognised gains or losses other than those disclosed above.

All of the activities of the charity are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**

**COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

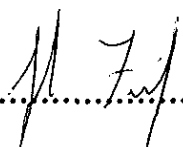
**BALANCE SHEET**

**AS AT 31ST MARCH 2000**

	Notes	2000 £	1999 £
<b>FIXED ASSETS</b>			
Tangible assets		-	-
<b>CURRENT ASSETS</b>			
Debtors	6	80,698	122,847
Cash at bank and in hand		106,184	33,130
		<u>186,882</u>	<u>155,977</u>
<b>CREDITORS: amounts falling due within one year</b>			
Trade creditors		-	554
Other creditors		15,664	5,394
Accruals		20,013	19,467
Deferred income	7	147,771	132,509
		<u>183,448</u>	<u>157,924</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>3,434</u>	<u>(1,947)</u>
<b>TOTAL NET ASSETS/(LIABILITIES)</b>		<u>3,434</u>	<u>(1,947)</u>
<b>CAPITAL AND RESERVES</b>			
Fund balances	8	<u>3,434</u>	<u>(1,947)</u>

These financial statements were approved by the Board of Directors on 6 June 2000

Signed on behalf of the Board of Directors

.....  ..... **Director**  
J B Findlay

The notes on pages 9 to 15 form part of these financial statements.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**  
**COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2000**

**1. ACCOUNTING POLICIES**

The financial statements are prepared in accordance with applicable accounting standards and recommended practice. The particular accounting policies adopted are described below.

**Basis of preparation of the financial statements**

The nature of the company's business is such that any surpluses held by individual projects are treated as Deferred Income, to be carried forward against expenditure of the next year, or for repayment to the funder at the cessation of the project. In addition, the company could be held liable to fund any cumulative deficits recorded by any individual projects under its control as each project is expected to remain within its budget constraint. As a result any cumulative deficit is the responsibility of the company not the funder. The applicability of the going concern basis is, therefore, dependent on the ability of each project under the company's control to successfully negotiate sufficient income on an annual basis to at least cover its anticipated expenditure for that period.

The majority of funding is approved on an annual basis and as a result the future funding of each project, and hence the company, is uncertain beyond 31st March 2000. Funding has been confirmed for most of the projects for the year to 31st March 2001 and to 30<sup>th</sup> September 2000 for the remaining projects. On this basis the directors consider it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments that might result from an unanticipated withdrawal, or reduction of support by any of the funders of the projects.

**Accounting convention**

The financial statements are prepared under the historical cost convention.

**Grants**

European social fund grants and other grants awarded on the basis of incurring specific expenditure are credited to the income and expenditure account in the period approved expenditure takes place.

Due to the inherent uncertainty with regard to the amount of grant receivable, other grants are credited to the income and expenditure account on receipt or when the amount due becomes known with certainty and also on the basis that conditions for receipt have been complied with.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING  
COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2000 (Contd.)**

**1. ACCOUNTING POLICIES (Contd.)**

**Tangible fixed assets**

All equipment, furniture and improvements to property of specific projects are grant funded and have been written off in the Statement of Financial Activities against grants received. The assets purchased remain the property of the funding agency and are not considered fixed assets of the charity.

**Pension costs**

Retirement benefits to employees of the company are provided by a defined contribution scheme.

The charge to the income and expenditure account represents the company's proportion of the amounts paid to the scheme during that period.

**Deferred income**

To the extent that income in any year, and cumulatively, exceeds expenditure to date, the surplus is regarded as Deferred Income until cessation of the project.

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**  
**COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2000 (Contd.)**

**2. INFORMATION REGARDING DIRECTORS AND EMPLOYEES**

During the year, no director received any remuneration for their services.

	2000 £	1999 £
<b>Average number of persons employed</b>		
Employees connected with training contracts	38	40
Administration	13	13
	<u>51</u>	<u>53</u>
<b>Staff costs during the year (including directors)</b>		
Wages and salaries	609,789	645,151
Social security costs	49,928	55,887
Pension costs	15,775	24,882
	<u>675,492</u>	<u>725,920</u>

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**  
**COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2000 (Contd.)**

**3. MANAGEMENT AND ADMINISTRATION OF THE CENTRE**

	Unrestricted	Restricted	Total	
	£	£	2000	1999
			£	£
Stationery and advertising	-	54,334	54,334	26,056
Audit fees	968	12,364	13,332	15,411
Accommodation costs	1,502	55,191	56,693	52,673
Insurance and maintenance	416	16,597	17,013	25,111
Telephone	-	15,576	15,576	18,872
Postage	-	7,499	7,499	11,610
Professional services - External	-	4,800	4,800	15,705
Accounting services - Internal	-	16,911	16,911	-
Administration	482	49,953	50,435	33,459
Staff training	280	9,600	9,880	9,104
Interest payable	-	363	363	197
Other expenditure	153	2,131	2,284	2,362
Equipment and maintenance	12	32,684	32,696	14,461
Publications and subscriptions	100	4,087	4,187	9,924
	<u>3,913</u>	<u>282,090</u>	<u>286,003</u>	<u>234,945</u>

Included within other income is £87,624 relating to fees and costs charged to individual projects for their management and administration. This is charged to the individual project expense headings. Due to the discrete nature of the individual projects, it is considered inappropriate to net these off on consolidation.

**4. NET OUTGOING RESOURCES**

	Unrestricted	Restricted	Total	
	£	£	2000	1999
			£	£
<b>Net outgoing resources for the year stated after charging:</b>				
Auditors' remuneration	<u>968</u>	<u>12,364</u>	<u>13,332</u>	<u>15,411</u>

**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**  
**COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2000 (Contd.)**

**5. TAXATION**

The company is registered as a charity. Accordingly, no liability to taxation arises as the results fall within the exemptions from taxation contained in the Income and Corporation Taxes Act 1988, Section 505.

**6. DEBTORS**

	2000	1999
£	£	£
Other debtors	607	1,295
Prepayments	9,589	4,150
Accrued income	70,502	117,402
	<hr/>	<hr/>
	80,698	122,847
	<hr/>	<hr/>

All debtors are due within one year.

**7. DEFERRED INCOME**

Opening balance at 1st April 1999		132,509	<u>136,256</u>
Transfer to sundry income for closed projects	(14,624)		(22,528)
Accumulated surpluses on projects	31,833		19,524
Transfer from reserves re previous year deficit	(1,947)		(743)
	<hr/>		<hr/>
		15,262	(3,747)
		<hr/>	<hr/>
Closing balance at 31st March 2000		<u>147,771</u>	<u>132,509</u>

# THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING

## COMMUNITY ACTION AND EMPLOYMENT INITIATIVES

### NOTES TO THE FINANCIAL STATEMENTS

#### YEAR ENDED 31ST MARCH 2000 (Contd.)

#### 8. RESERVES

	2000	1999
	£	£
<b>Restricted Fund Balances</b>		
Specific Fund		
Balance at 1 April 1999	(1,947)	(2,573)
Transfer from deferred income re previous year deficit	1,947	743
Surplus for the year	27,811	19,407
Released to deferred income towards projects	(30,002)	(19,524)
	<u>          </u>	<u>          </u>
Balance at 31 March 2000	<u>(2,191)</u>	<u>(1,947)</u>

The deficit represents the excess of accumulated expenditure over accumulated income at 31st March 2000 due to a deficit on one project.

#### Unrestricted Fund Balances

##### Income and Expenditure Account

Balance at 1 April 1999	-
Surplus for year	7,456
Deferred income	(1,831)
	<u>          </u>
	5,625
Transfer to general reserve	(5,063)
	<u>          </u>
Balance at 31 March 2000	<u>562</u>

##### General Reserve

Balance at 1 April 1999	-
Transferred from income and expenditure account	5,063
	<u>          </u>
Balance at 31 March 2000	<u>5,063</u>

##### Funds Summary

Restricted – Specific	(2,191)
Unrestricted – Income and Expenditure	562
– General Reserve	5,063
	<u>          </u>
Balance at 31 March 2000	<u>3,434</u>



**THE VOLUNTEER CENTRE - THE CENTRE FOR VOLUNTEERING**  
**COMMUNITY ACTION AND EMPLOYMENT INITIATIVES**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2000 (Contd.)**

**9. PROJECTS**

The Projects managed by the company during the year are listed below.

Community Link (Closed during the year)  
Princess Royal Trust Carers Centre  
Head Office Admin. Unit  
ESF Wellbeing Initiative  
Neighbourhood Volunteer Recruitment Project  
Drumchapel Elderly Home Visiting Scheme  
Paisley/Renfrew Volunteer Project (Closed during the year)  
Glasgow North Area Volunteering Network  
Pollok Voluntary Care Project  
Glasgow North Area Befriending Network  
Drumchapel Parents Home Visiting Scheme (Closed during the year)  
Employment Zone (Closed during the year)  
Maryhill Young Persons Befriending Scheme  
LVDA (Glasgow)  
Priesthill Volunteers for Disabled People  
Drumchapel Young Persons Befriending Scheme  
Neighbourhoods Projects Management Unit  
Employment Advisory Service  
Carers Support & Development Scheme  
Millennium Volunteers Programme  
Greater Pollok Youth in Action Project

**10. LIABILITIES OF MEMBERS**

The company is limited by guarantee. The liabilities of the members being limited to £1. At 31st March 2000 there were 101 full members and 17 associate members.